

Georgia Department of Agriculture (GDA)

Frequently Asked Questions

1. How do I apply for the GATE Certificate?

A: The Georgia Department of Agriculture will accept online applications and written applications.

- i. To apply online visit www.agr.georgia.gov. The fee is \$20 dollars for an online application.
- ii. To submit a written application send payment and application form to the Georgia Department of Agriculture, P.O. Box 742304, Atlanta, GA 30374-2304. The fee is \$25 for a written application. You may download a form at www.agr.georgia.gov to be completed and mailed to the aforementioned address.
- iii. To apply via phone call 1-855-FARM-TAX. The fee for an application over the phone is \$25.

2. Why is there a certification fee?

A: The Georgia General Assembly provided that the fees collected cover the costs of administering the GATE program.

3. When does my GATE Certificate expire?

A: Each GATE Certificate is good from the date of issuance until December 31st. Certificates must be renewed annually.

4. Why is there a difference in the fees?

A: The input costs associated with manually processing applications increases the certificate fee.

5. My application was denied. How do I appeal this decision? What is the appeal process?

A: If the applicant is denied certification, then the applicant shall be provided a reason for such denial and the licensing fee will be returned to the applicant. Any denial may be appealed to the Georgia Agriculture Tax Exemption Advisory Board in writing within 30 days of denial. Appeals should be sent to the Georgia Agriculture Tax Exemption Program at 19 Martin Luther King Jr. Drive, Suite 601, Atlanta GA 30334.

6. I operate a cotton gin, do I qualify?

A: Yes. GDA rules include any agribusiness that meets one of the qualifications for an agricultural producer as well as having an NAICS code listed in the rules will qualify. Cotton gins have an NAICS code – 115111, so if a producer meets the qualifications, he or she would qualify.

7. I am in the furniture industry; do I qualify as an agricultural producer?

A: Sorry, but you do not qualify for the GATE Program.

8. I operate a sawmill; do I qualify as an agricultural producer?

A: Sorry, but you do not qualify for the GATE Program.

9. I ordered \$6,000 worth of fertilizer and it was delivered and spread on my farm. I had to pay sales tax as I did not have a GATE card. I have now applied and received my card. Can I get my tax money back on that fertilizer purchase?

A: No, the GATE Card must be acquired before someone may receive the sales and use tax exemption.

10. I am a farmer with multiple meters used for poultry/irrigation under different LLCs. Do I need a separate card for each LLC?

A: Yes, sales tax exemptions are granted to separate legal entities that would be subject to separate registration for tax purposes. If a farmer has multiple legal entities operating under separate legal names, who each own/operate exempt machinery, equipment, or receive exempt energy through meters they would need to apply for separate GATE cards.

B: If you have separate meters your utility provider(s) may require a GATE addendum for "Metered Energy Sold To A Qualified Agriculture Producer". You can locate the GATE addendum from the GATE website under related documents or you can use [this document](#).

11. I am having trouble viewing the GATE website using Internet Explorer 10 and Windows 8.

A: Follow the directions in [this document](#) to change the compatibility mode of your browser.

12. I qualified for the GATE program because I have land currently enrolled in Georgia's Conservation Use and Valuation Assessment (CUVA) program. Does this mean that I can use my card for sales tax exemptions for inputs used on my horse farm?

A: No. You can only receive sales tax exemptions on inputs directly used in the activities for which you qualify. Unless you produce and sell at least \$2,500 of equine per year, you cannot use your GATE card for items related to your horse farm.

If you have any other specific question regarding tax exemption, please email the Georgia Department of Agriculture at farmtax@agr.georgia.gov or call 1-855-FARM-TAX.